

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.
 :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (SCC)
 :
Debtors. : (Jointly Administered)
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**ORDER DISALLOWING PROOFS OF CLAIM FILED BY 2138747 ONTARIO
LTD. AND 6785778 CANADA INC. (CLAIM NOS. 33583 AND 33586)**

Upon the Debtors' objection, dated July 11, 2011 (ECF No. 18397) (the "Objection"), to proofs of claim filed by 2138747 Ontario Ltd. and 6785778 Canada Inc. (Claim Nos. 33583 and 33586) (the "Proofs of Claim"); and upon the opposition to the Objection, dated August 17, 2011 (ECF No. 19315) (the "Opposition"), filed by 2138747 Ontario Ltd. and 6785778 Canada Inc. (the "Claimants"); and upon the Plan Administrator's reply, dated June 3, 2014 (ECF No. 44503), in support of the Objection; and upon the Claimants' sur-reply, dated July 9, 2014 (ECF No. 45078), in support of their Opposition; and due and proper notice of the Objection having been provided; and a hearing having been held on July 16, 2014 to consider the Objection; and the Court having issued its memorandum decision, dated August 19, 2014 (ECF No. 45858) (the "Memorandum Decision"), sustaining the Objection; it is hereby

ORDERED that, for the reasons stated in the Memorandum Decision, the Objection is sustained and the Proofs of Claim are disallowed and shall be expunged from the claims register with prejudice.

Dated: August 22, 2014
New York, New York

/s/ Shelley C. Chapman
HONORABLE SHELLEY C. CHAPMAN
UNITED STATES BANKRUPTCY JUDGE